

Commonwealth Edison Company  
Summary of FERC Administrative and General (A&G) Accounts 920-935  
Amount Assigned to Delivery Service Tariff (Distribution and Customer Services)  
2004 Actual  
(In Thousands)

Line No.	Description (A)	Total 2004 A&G (B)	Production (C)	Transmission (D)	Distribution (E)	Customer (F)	Non-DST (G)
1	Total Administrative and General Expense Per 2004 FERC Form 1, pages 322-323	\$ 347,636					
2	Adjustments:						
3	Reclassification for ICC Form 21:						
4	Costs incurred in connection with a settlement agreement between ComEd,						
5	the City of Chicago and Midwest Generation (See ICC Form 21, page 13.1)	(4,949)					
6	Exclude Account 927 - Franchise Requirements	(32,258)					
7	Exclude Account 929 Duplicate Charges (Credit)	31,692					
8	Exclude Account 931 - FAS 13 Adjustment (Sch. C-14)	(3,566)					
9	Exclude Executive Compensation (WPC-1a, Page 2)	(17,658)					
10	Exclude Advertising Costs Billed By BSC (WPC-1a, Page 3)	(2,045)					
11	Exclude transfer of charges to Account 426.1 in error (Sch. C-7)	1,558					
12	Exclude credit for non-recoverable RTO expenses (Sch. C-21)	2,059					
13	Exclude amortization of March 2003 Agreement (Sch. C-21)	(545)					
14	Exclude credit for reconciliation of account balances (Sch. C-21)	219					
15	Exclude test year costs for activities to be recovered through the						
16	proposed Supply Administration Charge (WPC-1b, Page 1)	(234)					
17	Adjusted Total Company Administrative and General Expenses	\$ 321,909					
18	2004 Salaries and Wages Factors (1)	<u>100.0%</u>	<u>0.0%</u>	<u>10.8%</u>	<u>53.3%</u>	<u>35.9%</u>	<u>0.0%</u>
19	Allocation of Adjusted A&G Expenses Based on 2004 Salaries and Wages	\$ 321,909	\$ -	\$ 34,767	\$ 171,577	\$ 115,565	\$ -
20	Jurisdictional 2004 A&G Expense - Distribution + Customer (2)				<u>\$ 287,142</u>		

Notes:

- (1) From WPA-5, Page 1.  
(2) Line 19, Columns (E) + (F).

Commonwealth Edison Company

## Executive Compensation

Year 2004

(In Dollars)

Line No.	Description (A)	Total (B)	Total Costs To ComEd (C)
1	Salary	\$ 5,319,313.42	
2	Annual Incentive for 2004	5,670,146.00	
3	Perquisites	611,565.97	
4	Other Awards	20,706,806.00	
5	Benefits and Payroll Taxes	3,519,476.98	
6	All Other	12,542,333.67	
7		<u>\$ 48,369,642.04</u>	
8	Direct Charged Costs	\$ 5,099,555.65	\$ 2,393,111.74
9	Indirect Charged Costs	43,270,086.39	15,264,713.72 (1)
10	Total Costs	<u>\$ 48,369,642.04</u>	<u>\$ 17,657,825.45</u>

## Note:

(1) Allocation to ComEd is based primarily on the Modified Massachusetts Method.

Commonwealth Edison Company

Reclassification of BSC Advertising Costs Allocated to ComEd in 2004  
(In Dollars)

BSC Department	Description	Operating Unit	Op Unit Percentage		Total 2004 Charges	Amount Allocated/Assigned		FERC Account
			ComEd	PECO		ComEd	PECO	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
194	BSC Comm Corp & External	682	0.0%	100.0%	\$ 599.20	\$ -	\$ 599.20	923000
194	BSC Comm Corp & External	682	0.0%	100.0%	225,177.30	-	225,177.30	923000
194	BSC Comm Corp & External	682	0.0%	100.0%	114,284.02	-	114,284.02	923000
194	BSC Comm Corp & External	682	0.0%	100.0%	459,598.89	-	459,598.89	923000
194	BSC Comm Corp & External	682	0.0%	100.0%	1,439,328.53	-	1,439,328.53	923000
194	BSC Comm Corp & External	683	100.0%	0.0%	597,471.59	597,471.59	-	923000
194	BSC Comm Corp & External	683	100.0%	0.0%	385,279.37	385,279.37	-	923000
194	BSC Comm Corp & External	683	100.0%	0.0%	2,004,152.18	2,004,152.18	-	923000
194	BSC Comm Corp & External	683	100.0%	0.0%	1,969,873.95	1,969,873.95	-	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	161,299.32	53,390.07	32,259.86	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	302,961.03	100,280.10	60,592.21	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	571,162.97	189,054.94	114,232.59	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	66,900.33	22,144.01	13,380.07	923000
187	BSC Communications VP	C10	33.1%	20.0%	4,303.45	1,424.44	860.69	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	1,886,623.49	624,472.38	377,324.70	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	1,993,091.40	659,713.25	398,618.28	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	124,250.00	41,126.75	24,850.00	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	2,800.00	926.80	560.00	923000
187	BSC Communications VP	C10	33.1%	20.0%	1,492.00	493.85	298.40	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	924,091.64	305,874.33	184,818.33	923000
187	BSC Communications VP	C10	33.1%	20.0%	396.00	131.08	79.20	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	(356.98)	(118.16)	(71.40)	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	5,460.31	1,807.36	1,092.06	923000
194	BSC Comm Corp & External	C11	33.1%	20.0%	(42,037.00)	(13,914.25)	(8,407.40)	923000
187	BSC Communications VP	C10	33.1%	20.0%	3,052.81	1,010.48	610.56	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	1,126.98	373.03	225.40	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	9,006.96	2,981.30	1,801.39	923000
187	BSC Communications VP	C10	33.1%	20.0%	(68.51)	(22.68)	(13.70)	923000
187	BSC Communications VP	C10	33.1%	20.0%	91.70	30.35	18.34	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	59,370.21	19,651.54	11,874.04	923000
187	BSC Communications VP	C10	33.1%	20.0%	50.00	16.55	10.00	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	55,069.52	18,228.01	11,013.90	923000
187	BSC Communications VP	C10	33.1%	20.0%	859.12	284.37	171.82	923000
194	BSC Comm Corp & External	C11	33.1%	20.0%	43,637.31	14,443.95	8,727.46	923000
194	BSC Comm Corp & External	682	0.0%	100.0%	1,793.50	-	1,793.50	923000
194	BSC Comm Corp & External	C10	33.1%	20.0%	2,935.41	971.62	587.08	923000
37	Total BSC Advertising Costs				\$ 13,375,128.00	\$ 7,001,552.56	\$ 3,476,295.32	
38	Less: Costs reflected in Account 909 in FERC Form 1, page 323.					775,142.00		
39	Less: General advertising costs reclassified to Account 426.5 for ratemaking purposes (1)					4,181,635.00		
40	Balance of advertising costs to be excluded from operating expenses on Sch. C-1					\$ 2,044,775.56		

Note:

(1) As shown on Schedule C-2.4.

**Commonwealth Edison Company**  
**Adjustment to Operating Expenses To Exclude Test Year Costs For Activities**  
**To Be Recovered Through Proposed Supply Administration Charge (SAC)**  
(In Thousands)

Line No.	Description (A)	Proposed SAC Costs Included In Test Year		
		Energy Acquisition (B)	Electric Supplier Service (C)	Total To Exclude From Test Year (D)
1	Production	\$ 80	\$ -	\$ 80
2	Transmission	-	-	-
3	Distribution	-	-	-
4	Customer Accounts	-	341	341
5	Customer Service	-	-	-
6	Sales	-	-	-
7	A&G	50	184	234
8	Total	<u>\$ 130</u>	<u>\$ 525</u>	<u>\$ 655</u>

Commonwealth Edison Company

Adjustments to 2004 Customer Accounts O&M  
Expenses To Exclude Non-Jurisdictional Costs  
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Total Customer Accounts Expense (1)	\$ 170,362
2	Less: Proposed Supply Administration Costs	
3	Included In Test Year (2)	341
4	Less: Non-Jurisdictional Portion of Uncollectible	
5	Accounts Expense (3)	23,925
6	Less: Non-Jurisdictional Portion of Outside	
7	Collection Agency Costs (4)	1,326
8	Net Delivery Services Customer Accounts Expense	<u>\$ 144,770</u>

Notes:

(1) Accounts 901 - 905, per FERC Form 1, page 322.

(2) From WPC-1b, Page 1, Line 4.

(3) From Schedule C-16, Page 1, Line 4, Column (B) minus Column (C).

(3) From Schedule C-16, Page 1, Line 5, Column (B) minus Column (C).